

**OPINION
48-117**

March 11, 1948 (OPINION)

EDUCATION

RE: Real Property Not Subject to Taxation

Your letter of March 10, 1948, addressed to the attorney general, has been received and contents noted.

You state that the Bismarck Board of education owns lot 5 of Block 1, Wynkoop Addition to the City of Bismarck. There is a residence on this property which is leased by the board of education to one of the teachers in one of their schools. Your question is whether this property is exempt from taxation.

Section 15-2607 of the 1943 Revised Code authorizes and empowers school boards in any district to build and equip a dwelling for the use of teachers in such district. Such building to be known as a "teacherage." Said section further provides that such teacherages and dormitories and facilities shall be operated on a self-supporting and nonprofit basis under the direction of the school board.

It is my opinion that the property described in your letter and owned by the special school district of Bismarck is used solely for school purposes, and therefore, it is exempt from taxation.

NELS G. JOHNSON

Attorney General